



CITY OF DURHAM | NORTH CAROLINA

Date: March 20, 2014

To: Thomas J. Bonfield, City Manager
Through: Wanda S. Page, Deputy City Manager
From: Bertha T. Johnson, Budget and Management Services Director
Subject: FY2014-15 Budget Development Guidelines

Executive Summary

The development of budget guidelines is a best practice and supports Goal 4 of the City's Strategic Plan (Well Managed City) which is to provide professional management that is accountable, efficient and transparent. The Guidelines establish the general framework and understanding between elected bodies and the executive administrative staff. The Administration developed budget development guidelines which will be used to guide the development of the City's fiscal year 2015 budget.

Recommendation

The Administration recommends that the City Council adopt the Budget Development Guidelines to be used for the development of the fiscal year 2015 budget.

Background

At the City's Annual Budget Retreat on February 28th a draft of the recommended budget development guidelines for the fiscal year 2015 budget were presented to City Council. The City Council had an opportunity to discuss the guidelines and make changes. Based on their feedback and other information received the Administration revised the guidelines and is presenting the final version to City Council for approval.

Issues/Analysis

Budget development guidelines are important to preparing a timely budget that reflects the understanding between the elected officials and City Manager. At the February 28th Budget Retreat, the City Council added a guideline to provide additional funding for Parks Maintenance however, the amount was not determined. The City Council will need to provide the "up to amount" for this guideline prior to adopting the guidelines.

Alternatives

The City Council could elect not to adopt the Budget Guidelines.

Financial Impact

Not Applicable

SDBE Summary
Not Applicable